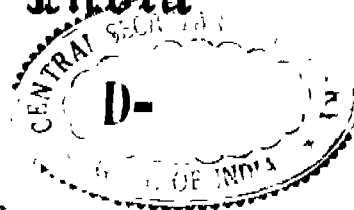


# The Gazette of India

EXTRAORDINARY

PART II—Section 1

PUBLISHED BY AUTHORITY



**No. 69] NEW DELHI, THURSDAY, DECEMBER 13, 1956**

## MINISTRY OF LAW

*New Delhi, the 13th December, 1956*

The following Act of Parliament received the assent of the President on the 12th December, 1956, and is hereby published for general information:—

### THE TERMINAL TAX ON RAILWAY PASSENGERS ACT, 1956

No. 69 OF 1956

[12th December, 1956]

An Act to provide for the levy of a terminal tax on passengers carried by railway from or to certain places of pilgrimage or where fairs, *melas* or exhibitions are held.

BE it enacted by Parliament in the Seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Terminal Tax on Railway Passengers Act, 1956.

Short title,  
extent and  
commence-  
ment.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In this Act, unless the context otherwise requires,—

(a) “maximum rates” mean the rates of terminal tax specified in the Schedule;

Definitions.

(b) "mela" means a public gathering on the occasion of any religious festival;

(c) "notified place" means a place of pilgrimage or a place where a fair, *mela* or exhibition is being or is likely to be held, which the Central Government has, by notification in the Official Gazette, declared to be a notified place for the purposes of this Act;

(d) "railway administration" has the meaning assigned to it in the Indian Railways Act, 1890.

9 of 1890.

Terminal  
tax on pas-  
sengers  
carried by  
railway from  
or to notified  
places.

3. (1) Subject to the other provisions contained in this Act, there shall be levied on all passengers carried by railway from or to any notified place a terminal tax in respect of every railway ticket (whether single or return) at such rates not exceeding the maximum rates as the Central Government may, by notification in the Official Gazette, fix; and such notification shall specify the date with effect from which, and may also specify the period for which, the terminal tax shall be leviable:

Provided that where no such period is specified in the notification, the terminal tax shall be leviable for so long as this Act is in force.

(2) Subject to the maximum rates, different rates of terminal tax may be fixed,—

(a) in relation to different notified places; and

(b) in respect of short-distance passengers and long-distance passengers; provided that the rate in respect of short-distance passengers shall be always lower than that in respect of long-distance passengers.

*Explanation.*—In this sub-section a passenger travelling by railway from or to any notified place to or from a distance of not more than one hundred and fifty miles shall be deemed to be a short-distance passenger and any other passenger travelling by railway shall be deemed to be a long-distance passenger.

Terminal tax  
not to be  
levied within  
certain  
limits.

4. No terminal tax shall be levied on any passenger travelling by railway from or to any notified place to or from any railway station situated within a radius of forty miles from that notified

place or within such shorter distance from that place as the Central Government may, by notification in the Official Gazette, specify.

5. The Central Government may, by notification in the Official Gazette, vary from time to time in respect of railway passengers generally or a class of railway passengers the rates of the terminal tax levied in relation to any notified place under section 3.

Power of Central Government to vary rates of tax.

6. The Central Government may, by notification in the Official Gazette, declare that with effect from such date as may be specified in the notification, the terminal tax levied in relation to any notified place shall for reasons specified in the notification cease to be levied in relation to that place.

Power of Central Government to discontinue levy.

7. (1) The terminal tax levied under this Act shall be collected by means of a surcharge on fares by the railway administration, and where it is so collected the railway administration shall have all the powers and remedies for the recovery thereof as though the same were a rate or fare which the railway administration is empowered to levy under the Indian Railways Act, 1890.

Mode of recovery of tax.

9 of 1890.

(2) Such portion of the total proceeds of the tax attributable to any notified place as the Central Government may from time to time ascertain shall be deducted to meet the cost of collection of the tax.

8. Notwithstanding anything contained in any law where a terminal tax in relation to any notified place is levied under this Act on passengers carried by railway, no other terminal tax in relation to such place shall be levied under any other law on such passengers.

No other terminal tax on railway passengers when terminal tax under this Act is levied.

9. Nothing contained in this Act or in any other law shall be deemed to authorise the levy of a terminal tax on the following classes of passengers carried by railway, namely:—

Exemptions.

- (a) children not over three years of age;
- (b) police officers travelling on railway warrants;
- (c) persons travelling military warrants and troops travelling in reserved vehicles at vehicle rate; and
- (d) free pass holders.

## THE SCHEDULE

## MAXIMUM RATES OF TERMINAL TAX

[See section 2 (a)]

1	2
Class of accommodation	Maximum rates of terminal tax
	(a) (In respect of every single ticket)      (b) (In respect of every return ticket)
	Rs.    A.    P.                      Rs.    A.    P.
Air-conditioned or first class	1      8      0                      3      0      0
Second Class	1      0      0                      2      0      0
Third Class	0      8      0                      1      0      0

K. V. K. SUNDARAM,  
*Secy. to the Govt. of India.*